



ACCID: Strategic management in a non-profit organization¹

1.INTRODUCTION

The Catalan Association of Accounting and Management (ACCID) was founded in 2002 on the initiative of the College of Economist of Catalonia (Catalonian Economist Association), the College of Statutory Auditors of Catalonia and the College of Commercial and Business Graduates of Barcelona. These colleges saw that there was a need to increase the quantity and quality of research publications, debates and exchange of experiences in the area of accounting and so decided to join forces in order to obtain a critical mass.

At a later date, the College of Secretaries, Controllers and Treasurers of Local Government joined and more recently the College of Administrative Agents of Catalonia. It was conceived as a meeting point and it is an association of general interest given that all the documents and events are available to anyone regardless of whether they are a member of ACCID.

Its main objectives are as follows:

- Improving the transparency of financial information.
- Promoting best practices in compiling and circulating financial and management information.

¹ Written by María Jesús Soriano in March 2011, extended in January 2012 by Oriol Amat and Ramon Bastida and updated in 2016.

- Becoming the platform of opinion and debate regarding current accounting matters.
- Acting as a driving force for research and presenting new developments in accounting material.
- Providing awards of recognition and sponsorship towards research.
- Editing publications, articles and regulations related to legal developments in this area.

These objectives are carried out by way of various activities and services which are described below.

- Events and conferences, which normally take place at the headquarters of the professional associations and the patron members.
- Catalan Congress of Accounting and Management: this is held every two years and brings together professionals from the spheres of academia and business. The sixth edition of the Congress was held in June 2015 at the Abat Oliba-CEU University and more than 600 people attended. The first 5 of these congresses were held at the University of Barcelona, IESE Business School, ESADE, Pompeu Fabra University and International University of Catalunya, respectively.
- Awards and Sponsorships: The ACCID Awards and Sponsorships and the ACCID-ÒMNIUM awards take place annually. These awards aim to recognize the work carried out in the area of financial information by professionals, academics and public and private companies, as well as promoting research to acknowledge the efforts and dedication of accounting professionals.
- Committees: The association has various work committees which get together periodically and draw up technical documents and positions. It also organizes one-day conferences and other conferences on current affairs. These work committees are:

- Management Accounting
- Accounting (together with the Catalan Economist Association)

- Relationship between Accounting and Tax
- Public Accounting (together with CSITAL)
- Cooperative Accounting
- Intangibles
- Organization and Information Systems (together with the Catalan Economist Association)
- Corporate Social Responsibility
- Association of Teachers of Accounting and Control

- Accounting and management information: ACCID makes sure that its associates are kept up to date with the latest developments in accounting and management through its newsletter, publications (journals, books, technical documents...).

o *Newsletter*: sent weekly by email to members, this provides information on the latest developments in accounting and business management. Members can choose between Spanish and Catalan.

o Publications:

- **Books:** Currently ACCID has published more than 130 books (Manuals and Study Collections among others). The authors collaborate with the Association and the work committees. Most of these books are also published with other publishing houses.
- **Accounting and Management Journal:** This is an academic monographic journal published twice a year which focuses on the latest advances in accounting and management to promote dialogue between academics and professionals with articles by experts and case studies. It is co-published in Spanish and Catalan by the Spanish Economist Association and UPF Barcelona School of Management. In line with the spirit of ACCID, each edition can be accessed through the website (<http://accid.org/revista/>).
- **European Accounting and Management Review:** this is a digital academic publication set up in 2014 and run by Thomson which

includes the latest research in accounting and management. It is published in English. The first 4 volumes are available on the association's website: <http://www.accid.org/eamr/>

The Association has two types of member:

- **Tenure members:** Individual members of the Association. Members who belong to a body which is a patron member of ACCID receive a discount on the membership fee. These members have the following rights:

- Right to vote at the ACCID assemblies.
- Attendance free of charge at conferences organized by ACCID and by those organizations with which ACCID has an agreement to collaborate.
- Complimentary books at the presentations and events.
- Special prices and discounts on books.
- Online newsletters of ACCID, CEDE and AIA.
- Free consultancy service.
- Possibility of becoming part of the ACCID work committees.
- Information and discounts on training programmes (Masters, seminars, courses...) offered by the associated institutions.
- Discounts on products and services provided by the associated institutions.

- **Associates:** Have the following rights:

- They receive the ACCID newsletter.
- Attendance free of charge at conferences organized by ACCID and its patron members.

- **Patron members:** Institutions or companies which support the activities of ACCID either financially and/or through collaboration agreements. There are various types: Universities and Business Schools, Government offices, (city council, regional government offices...), Chambers of Commerce, associations and employers, companies, auditing firms, and consultancies.

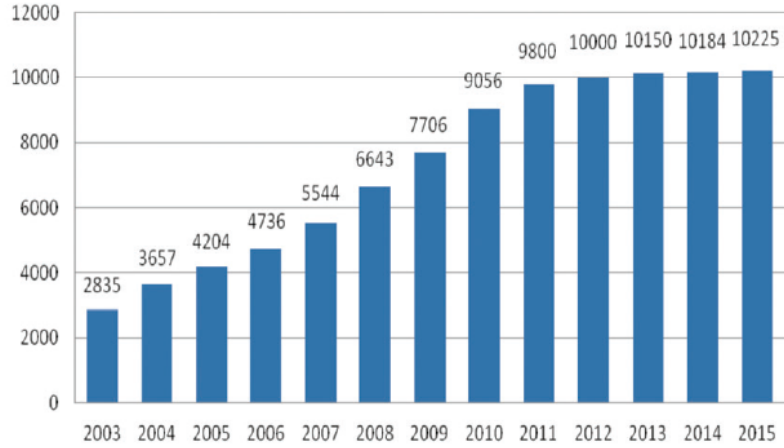
Patron members are entitled to:

- Offer free membership to one tenure member and sixty associates.
- They receive copies of publications.
- Annual subscription to the Accounting and Management Journal.
- Member of Advisory Committee.
- Activities of patron member are circulated through the ACCID website and its newsletter.
- Use of the ACCID logo: The patron member may use the ACCID logo to circulate and promote its status as a member of ACCID.
- Free consultancy service regarding accounting matters.
- Participation in the work committees.
- The patron member can have its logo posted on the ACCID website: It will be shown on all the informative documentation and on the ACCID website. A link to the patron member's website will also be included.
- Priority when it comes to taking on sponsorships.

2.EVOLUTION

Since 2002 when the Association was founded the number of members, both tenure and patron members, has not stopped growing (see figure 1), particularly in the first few years and since then it has remained steady.

EVOLUTION MEMBERS/ASSOCIATES



EVOLUTION PATRON MEMBERS

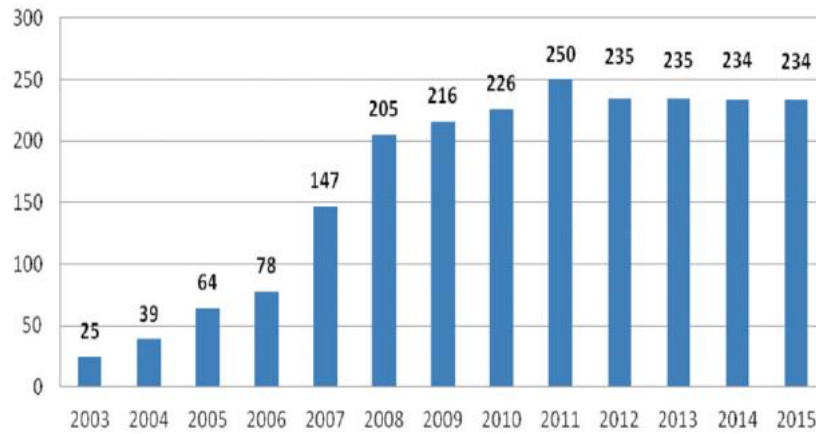


Figure 1. Evolution of number of tenure members/associates and patron members

Likewise, the number of events which have taken place has also increased significantly, although at a lesser pace. (see figure 2).

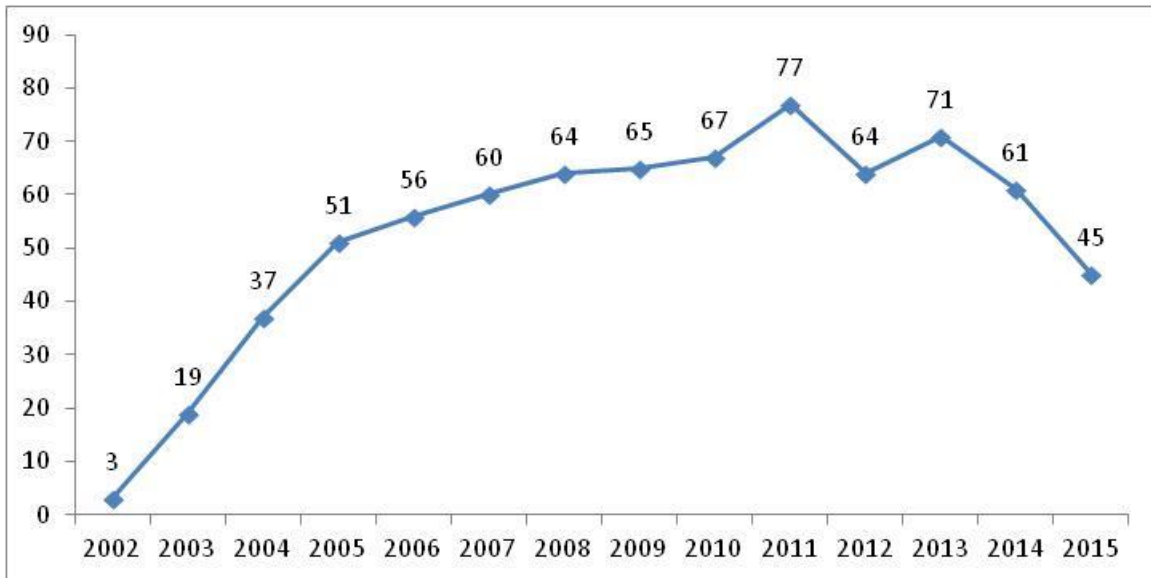


Figure 2. Number of events (conferences, book presentations, etc.)

In figure 3 the evolution of book publications can be seen.

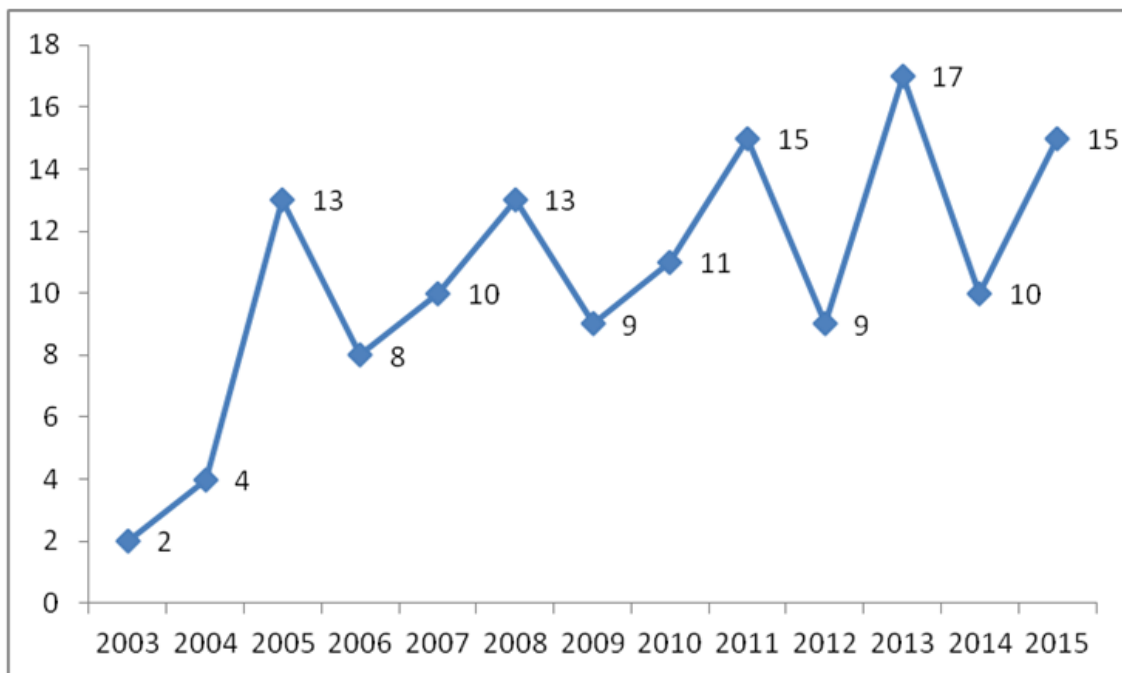


Figure 3. Evolution of number of books published

3. HOW ACCID WORKS

A part of its activity is financed with its own capital and the rest is through working with different members and other collaborating companies.

Its own capital refers chiefly to the contribution of patron members given that the tenure members/associates (more than 90%) are exempt from paying to be part of the colleges or other patron members (such as UPF Barcelona School of Management, for example).

The patron members pay fees which range from 100 euros for small companies to 600 euros for large companies. In addition, money is raised through sponsorship of publications, congresses and awards.

The grants which are given by ACCID are also financed through sponsors. In fact, for any activity which generates expenses, sponsors are sought to guarantee financing so that all activities are self-financing.

ACCID works on a very reduced structure. In this way, it manages to keep structural expenses to a minimum and this gives the organization a great deal of flexibility. Apart from the people who work in ACCID and who carry out administrative and organizational duties, there are also external suppliers that manage other matters such as the website and communications.

ACCID is regulated by Law 4/2008, of 24 April, of associations and its statutes. In accordance with this Law and the Organic Law 1/2002, of 22 March, regulating the rights of an association, ACCID has to put back into the foundation 70% of its income as well as other earnings which do not form part of the Foundation's fund. At present, the Association is putting back the entirety of the income obtained into the foundation.

With regard to the association's income we can see the evolution in figure 5. Item *other earnings* is made up of earnings from conferences, studies and collaborations.

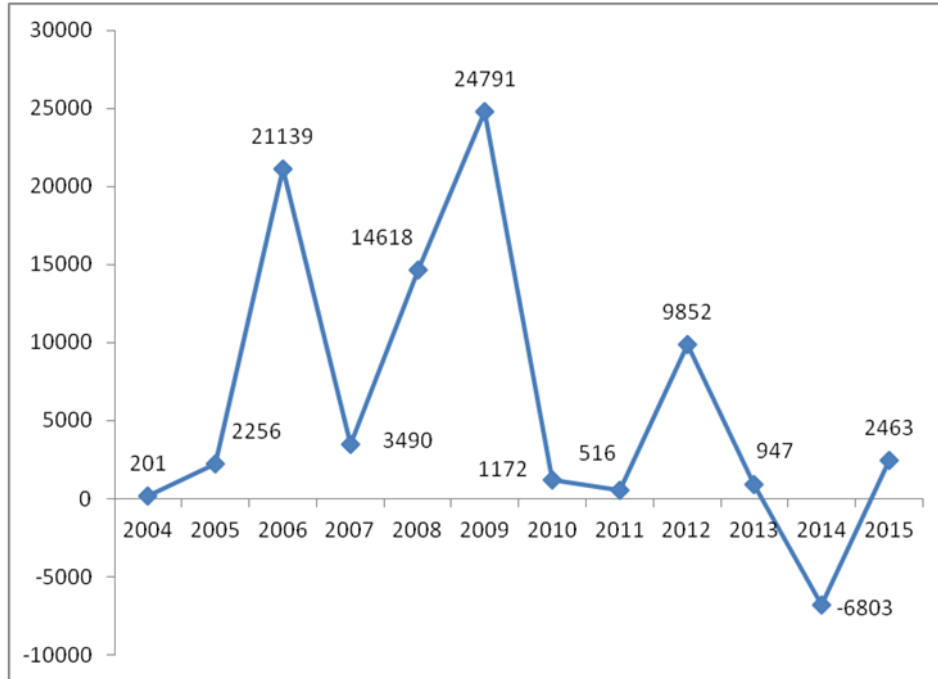


Figure 4. Evolution of surplus (euros)

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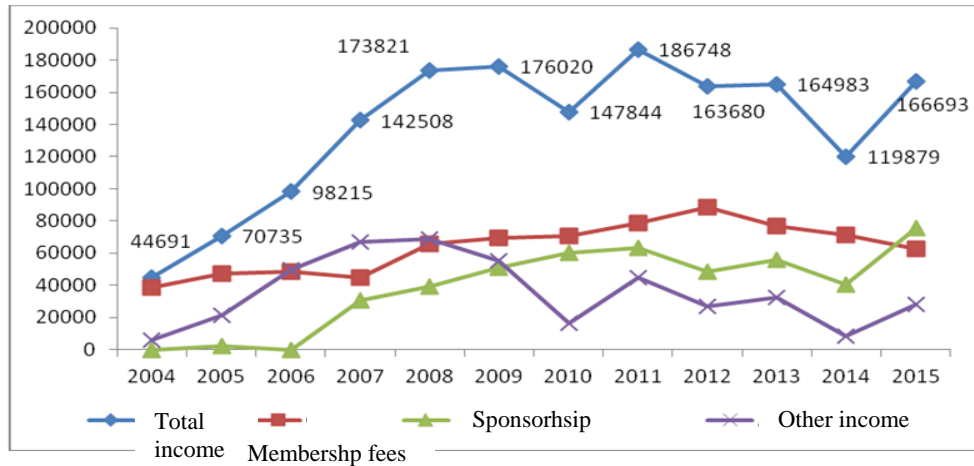


Figure 5. Evolution of income (euros)

4. STRATEGIC PLAN

The Strategic Plan of the association is based on the following SWOT, strategic map and proposal of indicators of the Scorecard indicators.

4.1. SWOT ANALYSIS

STRENGTHS

- Receives support from professional associations and 234 patron members.
- 10,225 tenure members and associates.
- Significant number of contributors.
- Interaction between professionals and academics.
- Work committees active in organizing meetings and events.
- 182 teachers in the Association of Teachers of Accounting and Control (APC).
- 130 books evaluated positively by members and the Journal of Accounting and Management.
- Infrastructures of the founding Colleges and other patron members.
- Organizational flexibility and low structural costs.

WEAKNESSES

- Dependence on donations.
- Some work committees produce little tangible knowledge.
- Accounting regulations and practices do not receive enough coverage on the website or through publications.
- Low media impact and not enough networking among members.

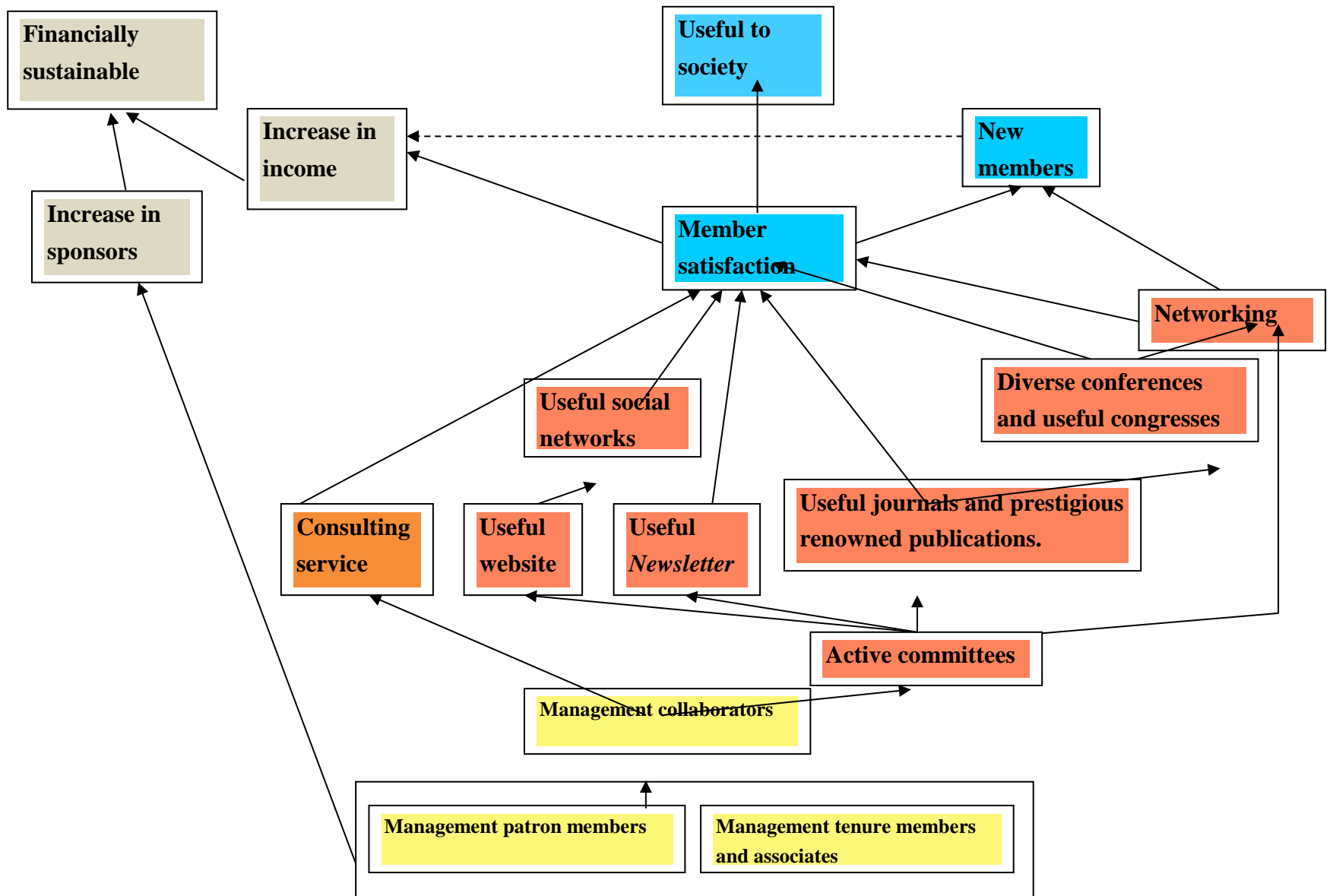
OPPORTUNITIES:

- Synergies between professional associations and members.
- Constant changes in the rules and regulations.
- Social networks.

THREATS:

- The crisis may lead to a reduction in the number of patron members and sponsors.
- Members may lose interest in being associates of the different colleges.

4.2. STRATEGIC MAP



4.3. KEY SUCCESS FACTORS, INDICATORS, OBJECTIVES AND ACTIONS

Key to success factors	Indicator	Value	Objective	Publications plan	Plan for website, newsletter, 2.0	Collaborator plan	Awards, research sponsorship	Patron member plan	Communications plan	Events plan	Income plan	Committees plan
Management tenure members	N° publications given away			X			X	X	X	X	X	
Management patron members	N° calls and visits						X	X	X	X	X	
Management collaborators	N° active collaborators					X	X	X	X	X		X
Active committees	N° members active committees					X	X	X	X	X		X
Consulting service	N° queries dealt with					X		X	X			
Useful website	N° hits on website				X			X	X			
Useful newsletter	N° members who open newsletter				X		X	X	X			
	Sale of publications online			X	X		X	X	X		X	
Active social networks	N° member networks				X			X	X			
Useful journals and publications with prestige	N° work documents, case studies			X		X	X	X	X			X
	N° books			X		X	X	X	X			X
	N° positionings			X		X	X	X	X			X
	Grants for published research					X	X	X	X			
Useful Conferences, one-day conferences and congresses	N° events					X		X	X	X		
	N° attendees at events				X	X		X	X	X		X
	Sale of publications at events			X		X		X	X	X	X	
	N° events with networking					X		X	X	X		
Networking												
Increase in income	Income on membership fees			X	X			X	X		X	
	Income on publications			X	X	X		X	X		X	
	Journal subscription			X	X	X		X	X		X	
Increase in sponsors	Sponsorship income				X	X	X	X	X		X	
Financially sustainable	Balanced income and expenses							X	X		X	
Impact on media	Value coverage on media			X	X	X	X	X	X			
Member satisfaction	Value coverage in associated journals			X		X	X	X	X			
	N° non renewals				X			X	X			
New members	N° new tenure members				X	X		X	X			
	N° new patron members				X	X		X	X			
Number of members	N° tenure members				X			X	X			
	N° patron members				X			X	X			

4.4. PLAN OF ACTION

For next year the following actions have been proposed:

1. Plan of publications: journal, documents, books, positioning, case studies
2. Plan for website, newsletter and communication 2.0
3. Plan for collaborators
4. Awards and research sponsorship
5. Plan for patron members
6. Communications plan
7. Events plan
8. Income plan
9. Plan for committees

5. WORK PENDING

1. Review SWOT to identify improvements to be made.
2. Review strategic map to identify improvements to be made.
3. Review overall indicators to identify improvements to be made.
4. Propose specific recommendations to include in the Strategic Plan.